

**2020/TDC(CBCS)/ODD/SEM/  
BVOCGE-501T/448**

**TDC (CBCS) Odd Semester Exam., 2020  
held in March, 2021**

**BVOC**

**( Information Technology )**

**( 5th Semester )**

**Course No. : BVOCGE-501T**

**( E-Commerce )**

Full Marks : 70

Pass Marks : 28

**Time : 3 hours**

*The figures in the margin indicate full marks  
for the questions*

**Answer any five questions**

**UNIT—I**

- 1. Explain the nature of e-commerce. How many types of e-commerce business model are there? Mention their names and explain.** 4+1+9=14
  
- 2. Explain the technology used in e-commerce.** 14

( 2 )

UNIT—II

3. What is e-commerce security? Explain the security threats in e-commerce environment.  $2+12=14$
4. What is cyber crime? Explain the different types of cyber crime.  $2+12=14$

UNIT—III

5. Write the objectives and features of the IT Act, 2000. Why was the IT Act, 2000 amended in 2008?  $5+5+4=14$
6. Write short notes on the following :  $3+5+6=14$
- (a) Digital signature
  - (b) E-Governance
  - (c) Attribution, acknowledgement and dispatch of electronic records

UNIT—IV

7. What is e-payment system? Describe the different models of e-payment system.  $2+12=14$
8. (a) What is online banking? Write the advantages and disadvantages of online banking.  $1+4=5$

( 3 )

- (b) Write short notes on any three of the following :  $3 \times 3 = 9$
- (i) Payment gateway
  - (ii) Automated clearing house
  - (iii) Automated ledger posting
  - (iv) Risk involved in e-payments

UNIT—V

9. What is online business transaction? What are the main purposes of online business transaction? Write the advantages and disadvantages of transacting online.  $2+4+8=14$
10. Explain the application of e-commerce in various industries. 14

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**2020/TDC(CBCS)/ODD/SEM/  
BVOCGE-502T/449**

**TDC (CBCS) Odd Semester Exam., 2020  
held in March, 2021**

**B.VOC**

**( Information Technology )**

**( 5th Semester )**

**Course No. : BVOCGE-502T**

**( Financial Accounting )**

*Full Marks : 70*

*Pass Marks : 28*

*Time : 3 hours*

*The figures in the margin indicate full marks  
for the questions*

**SECTION—A**

**Answer any *twenty* questions from the following :**

**1×20=20**

- 1. Define Accounting.**
- 2. State one importance of accounting.**

( 2 )

3. "Closing stock is valued at lower of cost or realisable value." Which principle of accounting is applied here?
4. What is accounting concept?
5. Why is capital of owner shown on the liabilities side of balance sheet?
6. Which principles state that the financial statements should disclose all significant information?
7. According to which concept, depreciation is to be charged as per one particular method year after year?
8. Who is known as the father of modern accounting?
9. What is voucher?
10. What do you mean by 'books of original entry'?
11. What is 'posting' to an account?
12. What do you mean by source documents?
13. What is meant by cash memo?

( 3 )

14. How is the total amount of capital calculated?
15. Where from the word 'journal' has been derived?
16. What do you mean by transaction?
17. Is Trial Balance an account?
18. Write one objective of preparation of Trial Balance.
19. What do we come to know by preparing Trading Account?
20. Give a formula to calculate cost of goods sold.
21. Give one example of fictitious assets.
22. "Liabilities side of the Balance Sheet always represents credit balances." Do you agree?
23. Write one difference between a Trial Balance and a Balance Sheet.
24. Give one example of contingent liability.

( 4 )

25. Mention any two techniques used for the analysis of financial statements.
26. What is common size statement?
27. State any one objective of financial statement analysis.
28. Name any one financing activity that will result into outflow of cash.
29. Under which type of activity will you classify proceeds from sale of investment while preparing cash flow statement?
30. State whether the payment of cash to creditors will result in inflow, outflow or no flow of cash.
31. Give the formula of current ratio.
32. What is meant by credit balance in cashbook?
33. What is accounting standard?
34. How many accounting standards specified by the Institute of Chartered Accountants of India as on 1st April, 2020?

( 5 )

35. Adopting of accounting standards is mandatory for which form of business?
36. What is the full form of IFRS?
37. What is the full form of IASB?
38. Write one feature of Ind-AS.
39. Write one limitation of accounting standard.
40. Accounting standards are code of conduct imposed on accountants. Write True or False.

## SECTION—B

Answer any five questions :

2×5=10

41. Explain matching concept.
42. Mention two features of accounting.
43. "Every journal entry should have a narration." Explain.
44. Give journal entry to record accrued income.
45. What is meant by Marshalling of Assets and Liabilities?

( 6 )

46. Mention the various methods of preparing Trial Balance.
47. Write two limitations of ratio analysis.
48. Mention two causes of difference in the cash book and pass book balances.
49. What are the basic two objectives of having accounting standards?
50. Name two International Accounting Standards.

## SECTION—C

Answer any five questions : 8×5=40

51. Name and explain various accounting conventions.
52. Discuss the various functions of accounting.
53. Show the rulings of a journal with five imaginary entries therein.
54. Enumerate the advantages and disadvantages of journal.
55. Discuss the errors not disclosed by Trial Balance.

10-21/431

( Continued )

( 7 )

56. From the following Trial Balance of Shree R. N. Sagar, prepare Trading and Profit & Loss A/c for the year ended 31st March, 2020 and a Balance Sheet as at that date :

Trial Balance			
Debit	₹	Credit	₹
Opening stock	3,000	Sales	62,000
Purchases	47,000	Purchases returns	900
Carriage	300	Creditors	11,000
Sales return	500	Capital	9,000
Wages	2,000	Bills payable	6,000
Salaries	3,000		
Rent	1,800		
Discount	1,000		
Repairs	300		
Sundry expenses	1,000		
Cash in hand	3,000		
Furniture	6,000		
Debtors	13,000		
Drawings	7,000		
	<u>88,900</u>		<u>88,900</u>

## Adjustments :

- (i) Closing stock ₹ 8,000
- (ii) Furniture is to be depreciated by 10% p.a.

57. What is cash flow statement? Explain the uses of cash flow statement.

10-21/431

( Turn Over )

**58.** On 31st March, 2020, the bank balance as per Rakesh Kumar's cashbook was ₹ 17,280. On comparing the cashbook with passbook, following differences were found :

- (a) Cheques for ₹ 8,400 sent for collection have not been cleared by the bank so far.
- (b) Cheques issued but not yet presented for payment ₹ 5,600.
- (c) There is a debit of ₹ 100 in the passbook for bank charges, but not recorded in the cashbook.
- (d) Bank has credited ₹ 300 for interest in the passbook but not recorded in the cashbook.
- (e) A customer deposited ₹ 3,000 direct in the bank but these were recorded only in passbook.

Prepare a bank reconciliation statement as on 31st March, 2020.

- 59.** Briefly explain the importance of accounting standards.
- 60.** Distinguish between Accounting Standard (AS) and Ind-AS.

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